1. A cellulose acylate film, which comprises a cellulose acylate having a glucose unit of cellulose, wherein a hydroxyl group of the glucose unit is substituted by an acyl group having 2 or more carbon atoms,

wherein

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DS2, DS3 and DS6 respectively representing degrees of substitution of the hydroxyl groups at 2, 3 and 6 positions of the glucose unit by the acyl group satisfy formulae (I) and (II), and

 $Re(\lambda)$  and  $Rth(\lambda)$  defined by formulae (III) and (IV) satisfy formulae (V) and (VI):

10 (I)  $2.00 \le DS2 + DS3 + DS6 \le 3.00$ 

(II)  $DS6 / (DS2 + DS3 + DS6) \ge 0.315$ 

(III)  $\operatorname{Re}(\lambda) = (\operatorname{nx} - \operatorname{ny}) \times d$ 

(IV)  $Rth(\lambda) = \{(nx + ny) / 2 - nz\} \times d$ 

(V)  $46 \le \text{Re}(630) \le 200$ 

15 (VI)  $70 \le \text{Rth}(630) \le 350$ 

wherein  $\text{Re}(\lambda)$  is a retardation value by nm in a film plane of the cellulose acylate film with respect to a light having a wavelength of  $\lambda$  nm;

 $Rth(\lambda)$  is a retardation value by nm in a direction perpendicular to the film plane of the cellulose acylate film with respect to the light having the wavelength of  $\lambda$  nm;

nx is a refractive index in a slow axis direction in the film plane;

ny is a refractive index in a fast axis direction in the film plane;

nz is a refractive index in the direction perpendicular the film plane; and

d is a thickness of the cellulose acylate film.

- 2. The cellulose acylate film according to claim 1, wherein Rth( $\lambda$ ) satisfies formula (VII):
  - (VII)  $160 \le \text{Rth}(630) \le 350$
- 3. The cellulose acylate film according to claim 1 or 2, wherein the acyl group is an acetyl group.

4. The cellulose acylate film according to any one of claims 1 to 3, which comprises a retardation-producing agent comprising one of a rod-like compound and a discotic compound.

- 5. The cellulose acylate film according to any one of claims 1 to 4, which comprises at least one of a plasticizer, an ultraviolet absorber and a peeling accelerator.
  - 6. The cellulose acylate film according to any one of claims 1 to 5, which has a thickness of from 40 to 110  $\mu m.$
- 40 7. The cellulose acylate film according to any one of claims 1 to 6, which has an additive amount of from 10 to 30% by weight, the additive amount being based on a weight of the cellulose acylate.

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8. The cellulose acylate film according to any one of claims 1 to 7, which has  $\Delta Re$  of 12 nm or less and  $\Delta Rth$  of 32 nm or less,

wherein  $\Delta Re$  represents a difference between a Re value at 25 °C and 10% RH and another Re value at 25 °C and 80% RH, and

 $\Delta$ Rth represents a difference between a Rth value at 25 °C and 10% RH and another Rth value at 25 °C and 80% RH.

- 9. The cellulose acylate film according to any one of claims 1 to 8, which has an equilibrium moisture content at 25 °C and 80% RH of 3.4% or less.
- 10. The cellulose acylate film according to any one of claims 1 to 9, which has a water vapor permeability of from 400 g/m<sup>2</sup>·24 hr to 2,300 g/m<sup>2</sup>·24 hr in terms of a film thickness of 80  $\mu$ m, the water vapor permeability being measured at 60 °C and 95% RH for 24 hours.
- 15 11. The cellulose acylate film according to any one of claims 1 to 10, which undergoes change in weight of from 0 to 5% when allowed to stand for 48 hours under a condition of 80 °C and 90% RH.
  - 12. The cellulose acylate film according to any one of claims 1 to 11, which undergoes change in dimension of from -2 to  $\pm$ 2% when allowed to stand for 24 hours under each of a condition of 60 °C and 90% RH and another condition of 90 °C and 3% RH.
  - 13. The cellulose acylate film according to any one of claims 1 to 12, which has a glass transition temperature Tg of from 80 to 180  $^{\circ}$ C.
- 25 14. The cellulose acylate film according to any one of claims 1 to 13, which has an elastic modulus of from 1,500 to 5,000 MPa.
  - 15. The cellulose acylate film according to any one of claims 1 to 14, which has a photoelastic coefficient of 50 x  $10^{-13}$  cm<sup>2</sup>/dyne or less.
  - The cellulose acylate film according to any one of claims 1 to 14, which has a haze of from 0.01 to 2%.
- 17. The cellulose acylate film according to any one of claims 1 to 14, which comprises a silicon dioxide particle having a secondary average particle size of from 0.2 to 1.5 μm.
  - 18. The cellulose acylate film according to any one of claims 1 to 17, wherein  $Re_{(630)}$  and  $Rth_{(630)}$  at 25 °C and 60% RH satisfy formulae (A) to (C):

(A) 
$$46 \le \text{Re}_{(630)} \le 100$$

40 (B)  $Rth_{(630)} = a - 5.9 Re_{(630)}$ 

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(C)  $520 \le a \le 600$ 

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19. The cellulose acylate film according to any one of claims 1 to 18, wherein when Re and Rth measured at 25 °C and 60% RH with respect to different wavelengths satisfy formulae (D) and (E):

- (D)  $0.90 \le \text{Rth}_{(450)}/\text{Rth}_{(550)} \le 1.10 \text{ and } 0.90 \le \text{Rth}_{(650)}/\text{Rth}_{(550)} \le 1.10$
- (E)  $0.90 \le \text{Rth}_{(450)}/\text{Rth}_{(550)} \le 1.25 \text{ and } 0.90 \le \text{Rth}_{(650)}/\text{Rth}_{(550)} \le 1.10$

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20. A polarizing plate comprising:

a polarizer; and

a protective film comprising a cellulose acylate film according to any one of claims 1 to 19.

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- 21. The polarizing plate according to claim 20, which satisfies at least one of formulae (a) to (d):
- (a)  $40.0 \le TT \le 45.0$
- (b)  $30.0 \le PT \le 40.0$
- (c)  $CT \le 2.0$
- 15 (d)  $95.0 \le P$

wherein TT represents a single plate transmittance at 25°C and 60%RH;

PT represents a parallel transmittance at 25°C and 60%RH;

CT represents a cross transmittance at 25°C and 60%RH; and

P represents a polarization degree at 25°C and 60%RH.

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to (g):

- 22. The polarizing plate according to claim 20 or 21, which satisfies at least one of formulae (e)
- (e)  $CT_{(380)} \le 2.0$
- (f)  $CT_{(410)} \le 1.0$
- 25 (g)  $CT_{(700)} \le 0.5$

wherein  $CT(\lambda)$  represents a cross transmittance at the wavelength of  $\lambda$  nm.

23. The polarizing plate according to any one of claims 20 to 22, which satisfies at least one of formulae (j) and (k):

- (j)  $-6.0 \le \Delta CT \le 6.0$
- (k)  $-10.0 \le \Delta P \le 0.0$

wherein  $\Delta$ CT and  $\Delta$ P represents a change in cross transmittance and polarization degree, respectively, in a test that the polarizing plate is allowed to stand at 60°C and 95%RH for 500 hours; and the change means a value calculated by subtracting a measurement value before the test from a measurement value after the test.

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- 24. The polarizing plate according to any one of claims 20 to 23, which comprises at least one of a hard coat layer, an antiglare layer and anantireflective layer.
- 25. The polarizing plate according to any one of claims 20 to 24, which is packaged in a moisture-proofed bag, wherein the moisture-proofed bag has an internal humidity of from 43 to 70% RH at 25 °C.
  - 26. The polarizing plate according to any one of claims 20 to 24, which is packaged in a

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moisture-proofed bag, wherein the moisture-proofed bag has a first humidity within a range of  $\pm 15\%$  RH with respect to a second humidity, when the polarizing plate is superposed on a liquid crystal cell at the second humidity.

- 5 27. A liquid crystal display comprising:
  - a liquid crystal cell of OCB-mode or VA-mode; and
  - at least one of a cellulose acylate film according to any one of claims 1 to 19 and a polarizing plate according to any one of claims 20 to 26.
- 10 28. The liquid crystal display according to claim 27, wherein the liquid crystal cell is a liquid crystal cell of VA-mode, and

the liquid crystal display contains only one cellulose acylate film according to any one of claims 1 to 19 or only one polarizing plate according to any one of claims 20 to 26.

15 29. The liquid crystal display according to claim 27, which comprises a backlight, wherein the liquid crystal cell is a liquid crystal cell of VA-mode, and the at least one of the cellulose acylate film and the polarizing plate is between the liquid crystal cell and the backlight.